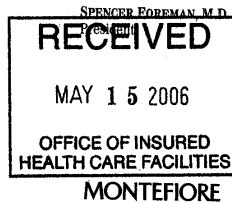


MONTEFIORE MEDICAL CENTER
The University Hospital
for the Albert Einstein
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May 4, 2006

Mr. Roger E. Miller
Director
Office of Insured Health Care Facilities
U.S. Department of Housing and Urban Development
451 7th Street, S.W., Room 9224
Washington, D.C. 20410

Dear Roger:

Many thanks for your gracious note. I was extremely proud to accept the Kimball Award on behalf of all of my fine colleagues at Montefiore who have made our success possible. In that regard I owe you a special thanks. FHA has financed our growth, and our growth has created our success. It has been a wonderful partner through the years, and I am in your debt for your personal as well as institutional support.

Many thanks again for your kind words and your consistent, sustaining help.

Cordially,

A handwritten signature in black ink, appearing to be "Spencer Foreman".

Spencer Foreman, M.D.

SF/tr